

Results for announcement to market

Key Information	2014 \$	2013 \$	% Change
2.1 Revenue from ordinary activities	3,192	19,807	(84%)
2.2 Loss after tax from ordinary activities attributable to members	(992,156)	(636,457)	(53%)
2.3 Loss attributable to members	(992,156)	(636,457)	(53%)

The Company did not have any sales revenue for the last two financial years.

The net loss attributable to members of \$992,156 compared with a net loss of \$636,457 for the previous year. During the prior year, \$159,356 was paid as an advance for technical and legal due diligence in relation to the Gabon Potash opportunity. As at 30 June 2014, the full amount was expensed on the due diligence. In addition to this, the legal proceeding against Volcan Australia Corporation Pty Ltd ("VAC") has been brought to an end. As such, the \$400,000 amount previously paid to VAC has been written off and expensed in the statement of profit or loss and other comprehensive income.

2.4 Dividends paid and proposed - NIL

Key Information	2014 cents/share	2013 cents/share
2.5 Net tangible assets per share	(0.04)	0.2



David Wheeler
Director

Dated at Perth this 29th day of August 2014

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014**

	Note	2014 \$	2013 \$
Revenue		-	-
Other income		3,192	19,807
Directors' and company secretarial fees		(158,500)	(164,725)
Administration expenses		(75,585)	(92,808)
Accounting and audit fees		(49,049)	(63,688)
Consultants fees		(90,000)	(181,397)
Legal fees		(61,065)	(103,509)
Staff costs		(1,793)	(793)
Share of loss for equity accounted joint venture		-	(14,310)
Impairment of joint venture		-	(63,239)
Bad Debts	9	(400,000)	-
Exploration costs written off	8	(159,356)	-
Loss from continuing operations before		(992,156)	(664,662)
Income tax expense			-
Loss from continuing operations		(992,156)	(664,662)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive Loss for the year		(992,156)	(664,662)
Earnings per share for loss attributable to the ordinary equity holders of the company			
		Cents	Cents
Basic loss per share	12	(0.24)	(0.16)
Diluted loss per share	12	(0.24)	(0.16)

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

OZ BREWING LIMITED ABN 24 118 159 881
Appendix 4E – Preliminary Final Report for the Year Ended 30 June 2014

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014**

	Note	2014	2013, Restated (Note 13)	1 July 2012, Restated (Note 13)
		\$	\$	
Current assets				
Cash and cash equivalents		26,196	243,320	875,352
Trade and other receivables		11,709	462,530	488,398
Other assets			7,990	-
Total current assets		37,905	713,840	1,363,750
Non-current assets				
Other assets		-	-	152,549
Other assets		-	151,367	-
Total non-current assets		-	151,367	152,549
Total assets		-	865,207	1,516,299
Current liabilities				
Trade and other payables		220,200	55,346	41,776
Total current liabilities		220,200	55,346	41,776
Total liabilities		220,200	55,346	41,776
Net assets/ (liabilities)		(182,295)	809,861	1,474,523
Equity				
Issued capital	10	2,207,818	2,207,818	2,207,818
Equity compensation reserve	11	130,762	130,762	130,762
Accumulated Losses		(2,520,875)	(1,528,719)	(864,057)
Total equity		(182,295)	809,861	1,474,523

The above statement of financial position should be read in conjunction with the accompanying notes

OZ BREWING LIMITED ABN 24 118 159 881
Appendix 4E – Preliminary Final Report for the Year Ended 30 June 2014

**STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014**

	Share Capital \$	Equity Compensation Reserve \$	Accumulated Losses \$	Total \$
Balance at 1 July 2012, restated (Note 13)	2,207,818	130,762	(864,057)	1,474,523
Total comprehensive loss, fiscal 2013	-	-	(664,662)	(664,662)
Sub-total			(664,662)	(664,662)
Balance at 30 June 2013, restated (Note 13)	2,207,818	130,762	(1,528,719)	809,861
Total comprehensive loss, fiscal 2014	-	-	(992,156)	(992,156)
Sub-total	-	-	(992,156)	(992,156)
Balance at 30 June 2014	2,207,818	130,762	(2,520,875)	(182,295)

The above statement of changes in equity should be read in conjunction with the accompanying notes

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**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014**

	Note	2014 \$	2013 \$
Cash flows from operating activities			
Receipts from customers		-	-
Payments to suppliers and employees		(219,737)	(574,722)
Interest received		3,192	19,807
Finance costs		(579)	(750)
Income tax paid		-	-
Net cash provided by (used in) operating activities		(217,124)	(555,665)
Cash flows from investing activities			
(Payments for joint venture contributions)/returns from the joint venture		-	75,000
Payment for asset acquisition		-	(151,367)
Net cash provided by (used in) investing activities		-	(76,367)
Cash flows from financing activities			
Proceeds from issue of convertible notes		-	-
Proceeds from issue of shares		--	-
Payments for share issue costs		-	-
Net cash provided by (used in) financing activities		-	-
Net change in cash and cash equivalents held		(217,124)	(632,032)
Cash and cash equivalents at beginning of the financial year		243,320	875,352
Cash and cash equivalents at end of financial year		26,196	243,320

The above statement of cash flows should be read in conjunction with the accompanying notes

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NOTES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014

6 Principal Activities and Review of Operations

Principle Activities

During the year the Company's principal activities involved the carrying out of legal and technical due diligence on the Gabon Potash Assets located over the Aptian salt basin along the west coast of Central Africa.

Gabon Potash Project

During the prior year, the Company entered into a Head of Agreement to acquire Monomotapa Gold Limited ("MGL"), a Territory of the British Virgin Islands unlisted company, and its 82% interest in Engrais Gabon, holder of the Gabon Potash Assets. The Gabon Potash Assets consist of granted concessions and applications covering a total of 5,011km² which are located over the Aptian salt basin along the west coast of Central Africa.

During the year, the Company conducted legal and technical due diligence on the Gabon Potash Assets.

On 12 August 2014 the Company announced the parties had agreed not to proceed with the proposed transaction and the Heads of Agreement has been terminated accordingly with no outstanding liability or obligation on either party.

Volcan Australia Litigation

On 31 January 2012, the Company entered into a Heads of Agreement with Volcan Australia Corporation Pty Ltd ("VOL") to acquire 2 wholly owned subsidiaries which had a 100% interest in certain bauxite exploration licenses in New South Wales for which an initial payment of \$400,000 was made to VOL.

On 10 April 2012, the Company issued VOL with a Notice of Termination of the Heads of Agreement and commenced legal action making a claim against VOL under the Heads of Agreement.

On 13 May 2014 the Company announced that the legal proceedings had been brought to an end pursuant to a Deed of Settlement and consent orders agreed by each party. The Company agreed to dismiss the claim against VOL in exchange for VOL agreeing to dismiss its counterclaim against the Company, with each party bearing its own legal costs in the action.

Board Changes

On 19 June 2014, the Company advised that Mr Paul Price has been appointed as a Director of the Company replacing Mr Michal Safrata.

7 Subsequent Events

Acquisition of 3D Group Pty Ltd

On 31 July 2014, the Company announced that it had entered into a Heads of Agreement (as varied by agreement dated 13 August 2014) ("HOA") to acquire 3D Group Pty Ltd ("3DG"), an Australian unlisted company focussed on opportunities associated with 3D printing.

NOTES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014

6 Subsequent Events (continued)

Under the terms of the HOA, the parties are to execute a Share Sale Agreement within 60 days. The consideration for the acquisition is made up as follows:

- Oz Brewing will issue:
 - 1,416,666,667 fully paid ordinary Consideration Shares;
 - 66,666,667 fully paid ordinary Facilitation Shares;
 - 500,000,000 Options, exercisable at \$0.0045 per share and expiring 18 months after Completion; and
 - 250,000,000 Options, exercisable at \$0.006 per share and expiring 24 months after Completion.

The terms of the Agreement to acquire 3DG are subject to due diligence, regulatory approvals and final documentation. Settlement of the purchase of 3DG may require the Company to re-comply with Chapters 1 and 2 of the ASX Listing Rules, which cannot occur until the Company has received shareholder approval.

Following settlement of the acquisition, the current Oz Brewing directors will retire and will be replaced by directors nominated by 3DG.

Under the terms of the Agreement the Company will enter into a Loan Agreement with 3DG to facilitate the advance of funds to 3DG. The amounts advanced are to be repaid to Oz Brewing in certain circumstances should the transaction contemplated by the Agreement not proceed.

The HOA is subject to a number of conditions as follows:

- i) Oz Brewing successfully completing a capital raising and other requirements in order to facilitate recompliance with Chapters 1 and 2 of the ASX Listing Rules, if required;
- ii) Oz Brewing and 3DG obtaining all required shareholder and regulatory approvals;
- iii) 3DG Shareholders agreeing to execute the Share Sale Agreement;
- iv) Oz Brewing procuring the resignation of all existing directors; and
- v) Oz Brewing and 3DG completing their due diligence on the other, to their absolute satisfaction.

Placement

Under the HOA the Company agreed to undertake a placement to raise \$666,223 at \$0.003 by issuing 222,074,335 shares ("**Placement**"). The Placement is to be completed in two tranches as follows:

- i) Tranche 1 – 62,074,335 Shares at \$0.003 were issued on 6 August 2014 raising \$186,223; and
- ii) Tranche 2 – 160,000,000 Shares at \$0.003 raising \$480,000 will be issued subject to shareholder approval at a General Meeting to be held on 1 October 2014.

NOTES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014

7 Status of audit

The 30 June 2014 financial report and accompanying notes for Oz Brewing Limited is in the process of being audited.

8 Gabon deposit

During the prior year, \$151,367 was paid as an advance for technical and legal due diligence in relation to the Gabon Potash opportunity. As at 31 December 2013, the full amount was expensed on the due diligence.

9 Litigation

On 31 January 2012, the Company entered into a Heads of Agreement with Volcan Australia Corporation Pty Ltd (VOL) to acquire 2 wholly owned subsidiaries which had a 100% interest in certain bauxite exploration licenses in New South Wales for which an initial payment of \$400,000 was made to VOL.

On 10 April 2012, the Company issued VOL with a Notice of Termination of the Heads of Agreement and has commenced legal action and is making a claim against VOL under the Heads of Agreement. The Company had recognised the initial acquisition payment as a receivable amount of \$400,000 which was considered recoverable by the Directors.

As at 13 May 2014, the legal proceeding has been brought to an end pursuant to a Deed of Settlement and consent orders agreed by each party. The Company has agreed to dismiss the claim against VAC in exchange for VAC agreeing to dismiss its counterclaim against the Company, with each party bearing its own legal costs in the action.

8 Issued Capital

	2014 Number	2013 Number	2014 \$	2013 Restated (Note 13) \$	July 2012 Restated (Note 13) \$
a Share capital					
Ordinary shares fully paid	413,830,742	413,830,742	2,207,818	2,207,818	2,207,818

The Company does not have a limited amount of authorised capital and issued shares do not have a par value.

b Share movements during the year	2014 Number	2013 Number	2014 \$	2013 Restated (Note 13) \$	1 July 2012 Restated (Note 13) \$
At the beginning of the year	413,830,742	413,830,742	2,207,818	2,207,818	2,207,818
Shares issued during year	-	-	-	-	-
Less; costs related to shares issued	-	-	-	-	-
At the end of the year	413,830,742	413,830,742	2,207,818	2,207,818	2,207,818

NOTES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014

9 Issued Capital (continued)

c Ordinary shares

The Company is a public company limited by shares. The Company was incorporated in Perth, Western Australia.

The Company's shares are limited whereby the liability of its members is limited to the amount (if any) unpaid on the shares respectively held by them. Ordinary shares entitle the holder to participate in dividends and the proceeds on winding up of the Company in proportion to the number of and amount paid on the shares held. On a show of hands every holder of ordinary shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

d Capital Management

Management controls the capital of the Company in order to maintain a good debt to equity ratio, provide the shareholders with adequate returns and ensure that the Company can fund its operations and continue as a going concern. The Company's debt and capital includes ordinary share capital and financial liabilities, supported by financial assets.

There are no externally imposed capital requirements.

Management effectively manages the Company's capital by assessing the Company's financial risks and adjusting its capital structure in response to changes in these risks and in the market. These responses include the management of debt levels, distributions to shareholders and share issues.

There have been no changes in the strategy adopted by management to control the capital during the year.

e Options

During the year no options over unissued shares were granted.

During the year no options over unissued shares were exercised.

During the year 13,415,372 listed options over unissued shares lapsed unexercised.

Options on issue at the balance date

The number of options outstanding over unissued ordinary shares at 30 June 2014 is 11,000,000 (2013: 11,000,000).

The terms of these options are as follows:

Number of Options Outstanding	Exercise Price	Expiry Date
11,000,000	1 cent	31 December 2014

Subsequent to the balance date

No options over unissued ordinary shares were issued between the end of the financial year and the date of this report.

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NOTES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014

10 Issued Capital (continued)

Reconciliation of movement of options over unissued shares during the period including weighted average exercise price (WAEP)

	2014		2013	
	No.	WAEP (cents)	No.	WAEP (cents)
Options outstanding at the start of the year	11,000,000	1	24,415,372	22
Options granted during the year	-	-	-	-
Options exercised during the year	-	-	-	-
Options expiring unexercised during the year	-	-	(13,415,372)	40
Options outstanding at the end of the year	11,000,000	1	11,000,000	1

11 Reserves

Equity Compensation Reserve

The equity compensation reserve is used to recognise the fair value of options issued but not exercised.

	2014 \$	2013 \$
Equity compensation reserve	130,762	130,762
Total	130,762	130,762

Movements in the equity compensation reserve during the period;

	2014 \$	2013 \$
At the beginning of the period 1 July	130,762	130,762
<i>No movement</i>	-	-
Total as at 30 June	130,762	130,762

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NOTES FOR THE FINANCIAL YEAR ENDED 30 JUNE 2014

12 Earnings per share

	2014 Cents	2013 Cents
a) Basic earnings per share		
Loss attributable to ordinary equity holders of the Company	(0.24)	(0.16)
b) Diluted earnings per share		
Loss attributable to ordinary equity holders of the Company	(0.24)	(0.16)
c) Loss used in calculation of basic and diluted loss per share		
Profit / (Loss) after tax from continuing operations	(992,156)	(664,662)
d) Weighted average number of shares used as denominator		
Weighted average number of shares used as denominator in calculating basic and diluted earnings per share	413,830,742	413,830,742

There are on issue 11,000,000 (2013: 11,000,000) options at 30 June 2014 which are not considered to be dilutive

e) Information concerning the classification of securities

Options

Options to acquire ordinary shares granted by the Company and not exercised at the reporting date are considered to be potential ordinary shares and have been included in the determination of diluted earnings per share to the extent to which they are dilutive. The options have not been included in the determination of basic earnings per share

13 Correction of prior period error

Management determined that it had not accounted for an approval by shareholders at the general meeting held on 1 June 2011 to reduce the amount of capital on issue where the value had been permanently lost or not represented by available assets. As a result, the adjustment has been applied retrospectively with the following impact on the Company's opening balances presented:

	Share Capital	Accumulated Losses
Balance at 1 July 2012, before restatement	6,007,768	(4,664,007)
Reduction of capital; correction of prior period error	(3,799,950)	3,799,950
Balance at 1 July 2012, re-stated	2,207,818	(864,057)
Comprehensive loss, fiscal 2013	-	(664,662)
Balance at 30 June 2013, re-stated	2,207,818	(1,528,719)

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